



# Peer Review Office of the City Auditor, City of San Diego

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Audit Committee  
City of San Diego

November 8, 2010



# Purpose of Peer Review

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## **Reasonable Assurance of Compliance**

- Determine if organization's quality control system was adequate;
- Verify if organization complied with quality controls for the period reviewed.



# Government Auditing Standards

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- Independence
- Professional Judgment
- Competence
- Quality Control and Assurance
- Fieldwork
- Reporting



# Review Scope/Methods

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- Reviewers Used *ALGA Peer Review Guide*.
  - Analyzed Office responses to *ALGA Guide* forms
  - Reviewed Office policies and procedures
  - Studied San Diego organization chart and relevant charter and code provisions
  - Examined sample of audit engagements
  - Interviewed audit management and staff
  - Discussed Office performance with City management
- Reports Issued from July 1, 2008 through June 30, 2010.



# Review Results

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## Peer Review Report:

- Full Compliance Opinion
- Highest Level in ALGA Peer Review program

## Management Letter:

- Areas where the Office excels
- Suggestions for Improvement



# Areas Where the Office Excels

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- Independence
- Use of Audit Resources
- Risk Assessment Tools
- Staff Qualifications



# Suggestions for Improvement

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- Staff Evaluations
- Annual Monitoring of Quality
- Documentation of Fraud Risk
- Reporting Evidence



# Questions

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Any Questions?

Review Team:

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